

**IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF TENNESSEE
NASHVILLE DIVISION**

**CHRISTINE L. BACIGALUPO, Administratrix
of the Estate of James Roy Bacigalupo, Sr.,**

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant.

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**No. 3:04-0885
Judge Thomas Wiseman**

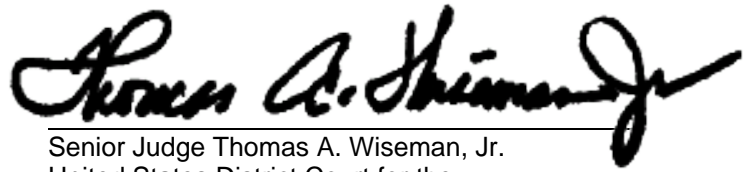
ORDER

Before this Court are Defendant United States' Motion for Summary Judgment (Doc. No. 6) and Plaintiff's Cross- Motion for Summary Judgment (Doc. No. 10). The Parties have each submitted statements of material facts in support of their motions for summary judgment and the parties agree that the facts giving rise to the case are not in dispute. For the reasons set forth in the accompanying Memorandum, the Court finds that the United States, in enforcing its tax lien through the Statement of Claim filed by the Internal Revenue Service in the Seventh Circuit Court for Davidson County, Tennessee (Probate Division), is not bound by the twelve-month time limitation in Tenn. Code Ann. § 30-2-307, which governs claims filed in probate proceedings.

Accordingly, the Court finds that the Statement of Claim filed by the Internal Revenue Service against the Estate of James Roy Bacigalupo, Sr. is not time barred and is therefore, ALLOWED. The Court also finds Plaintiff's Exception to the Claim filed by the Internal Revenue Service in the probate proceedings for the Estate of James Roy Bacigalupo, Sr. in the Seventh Circuit Court for Davidson County, Tennessee (Probate Division, No. 02P-1227) is without merit and is therefore, OVERRULED. For the reasons set forth in the accompanying Memorandum, the Court finds that the United States is entitled to judgment as a matter of law. Therefore, Defendant United States' Motion for Summary Judgment (Doc. No. 6) is GRANTED,

Plaintiff's Cross-Motion for Summary Judgment is DENIED (Doc. No.10) and this action is hereby DISMISSED. This is a final judgment pursuant to Fed. R. Civ. P. 58.

It is so ORDERED.

A handwritten signature in black ink, reading "Thomas A. Wiseman, Jr.", written in a cursive style.

Senior Judge Thomas A. Wiseman, Jr.
United States District Court for the
Middle District of Tennessee